



Audits – Bay & Central Region
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January 22, 2009

Randolph F. Snowden
Director
Napa County Health & Human Services Agency
Mental Health Department
2261 Elm Street
Napa, CA 94559-3721

Dear Mr. Snowden:

AUDIT REPORT – NAPA COUNTY HEALTH AND HUMAN SERVICES AGENCY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Napa County Health and Human Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,242,797	\$ 2,166,543	\$ (76,254)
Federal Share of Healthy Families	\$ 0	\$ 0	\$ 0
State General Funds EPSDT Due State	\$ 241,313	\$ 225,655	\$ (15,658)

Randolph F. Snowden, Director
January 22, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

cc: Rose Hardcastle, Fiscal Manager

NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,550,023	\$ (76,198)	\$ 1,473,825
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		\$ 1,550,023	\$ (76,198)	\$ 1,473,825
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 692,774	\$ (56)	\$ 692,718
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		\$ 692,774	\$ (56)	\$ 692,718
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,242,797	\$ (76,254)	\$ 2,166,543
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 2,242,797	\$ (76,254)	\$ 2,166,543
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	\$ 241,313	\$ (15,658)	\$ 225,655

SCHEDULE 2

NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	2,054,372	(88,171)	1,966,201
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	11,191	(1,563)	9,628
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 2,065,563</u>	<u>\$ (89,734)</u>	<u>\$ 1,975,829</u>
<u>Less: Patient & Other Payor Revenues</u>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	9,255	0	9,255
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 9,255</u>	<u>\$ 0</u>	<u>\$ 9,255</u>
<u>Medi-Cal Net Reimbursement for Direct Services</u>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,056,308	(89,734)	1,966,574
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 2,056,308</u>	<u>\$ (89,734)</u>	<u>\$ 1,966,574</u>
<u>Medi-Cal MAA Reimbursement</u>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 148,137	\$ (131,068)	\$ 17,069
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	21,046	5,212	26,258
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	13,425	(0)	13,425
29. Total		<u>\$ 182,608</u>	<u>\$ (125,857)</u>	<u>\$ 56,751</u>

NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 567,233	\$ (13,476)	\$ 553,757
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,481,182	\$ (421,620)	\$ 1,059,562
39. Medi-Cal Administrative Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 567,233</u>	<u>\$ (13,476)</u>	<u>\$ 553,757</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 98,278	\$ 54,917	\$ 153,195
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 80</u>	<u>\$ 45</u>	<u>\$ 125</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,090,723	\$ (46,725)	\$ 1,043,998
46. Enhanced (Children)	(MH1979, Ln 17,17A)	7,274	(1,016)	6,258
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	94,660	(62,928)	31,732
49. Administrative Reimbursement	(MH1979, Ln 6)	283,617	(6,738)	276,879
50. U.R. Skilled Professional	(MH1979, Ln 14)	73,709	41,187	114,896
51. U.R. Other	(MH1979, Ln 15)	40	23	63
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,550,023</u>	<u>\$ (76,198)</u>	<u>\$ 1,473,825</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,550,023</u>	<u>\$ (76,198)</u>	<u>\$ 1,473,825</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,550,023</u>	<u>\$ (76,198)</u>	<u>\$ 1,473,825</u>
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(To Sch. 1)

[illegible]

(To Sch. 1)

NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	3,353,418	(89,839)	3,263,579
(2) Total SD/MC Claims	4,114,076	0	4,114,076
(3) Percent % (Line 1/Line 2)	81.51%	-2.18%	79.33%
(4) EPSDT Claims	1,535,994	0	1,535,994
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,251,989	(33,529)	1,218,460
(6) Cost Settled Baseline for EPSDT	735,259	0	735,259
(7) Net Cost Settlement Amount (Line 5 - Line 6)	516,730	(33,529)	483,201
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	241,313	(15,658)	225,655
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))	360,951	0	360,951
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	241,313	(15,658)	225,655
(11) SGF Distribution (Settled and Audited)	241,313	0	241,313
(12) SGF Due County (State)	<u>(0)</u>	<u>(15,658)</u>	<u>(15,658)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (11) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 58	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 8,299,829	\$ (124,450)	\$ 8,175,379
2	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA)	5,173,265	(124,450)	5,048,815 *
				To adjust total MAA costs due to lack of supporting documentation.			
3	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 1,481,182	\$ (1,481,182)	\$0 *
4	MH 1960	11	3	NON SD/MC ADMINISTRATION	1,450,690	(1,450,690)	0 *
-	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	2,931,872	0	2,931,872 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
5	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ 2,931,872	\$ (71,905)	\$ 2,859,967 *
6	MH 1960	18	3	MODE COSTS (DIRECT SERVICE AND MAA)	** 5,048,815	71,905	5,120,720 *
				To adjust for Budget Unit #500 administrative costs reclassified to the UR and MAA Program. The transfer of cost occurred; but the corresponding reduction of costs from Total Administrative Costs did not occur resulting in direct services costs being understated.			
7	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ 2,859,967	\$ (97,702)	\$ 2,762,265 *
8	MH 1960	18	3	MODE COSTS (DIRECT SERVICE AND MAA)	** 5,120,720	97,702	5,218,422 *
				To adjust for administrative costs reclassified to the MAA Program. The transfer of cost occurred; but the corresponding reduction of cost from Total Administrative Costs did not occur resulting in direct services costs being understated.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
9	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 98,278	\$ 54,917	\$ 153,195
10	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	80	45	125
11	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	96,334	(54,962)	41,372
-	MH 1960	16	3	TOTAL UTILIZATION REVIEW COSTS	194,692	0	194,692
				To allocate Total Utilization Review Costs using the Medi-Cal Eligibility Factor percentage of 78.75% for SPMP and Other UR and 21.25% for Non-SD/MC UR for consistency with prior-year method.			
12	MH 1960	9	3	SD/MC ADMINISTRATION	** \$0	\$ 1,059,562	\$ 1,059,562
13	MH 1960	11	3	NON SD/MC ADMINISTRATION	** 0	1,702,703	1,702,703
-	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** 2,762,265	0	2,762,265
				To allocate Total Administrative Costs between SD/MC and Non SD/MC Administration based on the gross cost method percentages of 38.3585% for SD/MC and 61.6415% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
14	MH 1964	9	1	MODE COSTS (TOTAL) To adjust Total Mode Costs per MH 1964 in conjunction with adjustment numbers 2, 6 and 8. Admin costs transferred to UR and MAA (adj. #6) \$71,905 Admin. costs transferred to MAA (adj. #8) 97,702 Adjust MAA due to lack of documentation (adj. #2) <u>(124,450)</u> <u>\$45,157</u>	\$ 5,173,265	\$ 45,157	\$ 5,218,422
15	MH 1964	7	1	MEDICAL ADMINISTRATIVE ACTIVITIES (MODE 55) To adjust total MAA costs due to lack of supporting documentation and in conjunction with adjustment number 2.	\$ 191,909	\$ (124,450)	\$ 67,459
16	MH 1964	4	1	DAY SERVICES (MODE 10)	\$ 502,355	\$ 4,517	\$ 506,872
17	MH 1964	5	1	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 AND 2) To adjust reported costs at the mode level in conjunction with adjustment numbers 6 and 8. The adjustments reflect the RVS method of allocation	4,141,465	165,090	4,306,555
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AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
				<u>MODE 10 AND MODE 15</u>			
18	MH 1966	3		SERVICE FUNCTION 10/95	\$ 502,355	\$ 4,517	\$ 506,872
19	MH 1966	3		SERVICE FUNCTION 15/01	748,371	6,730	755,101
20	MH 1966	3		SERVICE FUNCTION 15/10	278,792	2,507	281,299
21	MH 1966	3		SERVICE FUNCTION 15/30	132,991	1,196	134,187
22	MH 1966	3		SERVICE FUNCTION 15/40	1,131,918	140,840	1,272,758
23	MH 1966	3		SERVICE FUNCTION 15/60	932,319	8,383	940,702
24	MH 1966	3		SERVICE FUNCTION 15/70	604,240	5,434	609,674
				To adjust the Medi-Cal reported gross cost at the service function level to reflect the RVS method of allocation.			
				<u>MODE 55</u>			
25	MH 1966	3		SERVICE FUNCTION 55/01	\$ 139,515	\$ (132,359)	\$ 7,156
26	MH 1966	3		SERVICE FUNCTION 55/07	1,825	1,322	3,147
27	MH 1966	3		SERVICE FUNCTION 55/09	6,321	(31)	6,290
28	MH 1966	3		SERVICE FUNCTION 55/14	798	2,613	3,411
29	MH 1966	3		SERVICE FUNCTION 55/17	17,042	4,005	21,047
-	MH 1966	3		TOTAL	191,909	(124,450)	67,459
				To adjust the MAA costs by service function codes to agree with the county's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MAA UNITS</u>			
30	MH 1966	2		MODE 55	266,573	(251,638)	14,935
31	MH 1966	2		SERVICE FUNCTION 55/01	2,205	1,555	3,760
32	MH 1966	2		SERVICE FUNCTION 55/07	5,640	(60)	5,580
33	MH 1966	2		SERVICE FUNCTION 55/09	1,150	3,075	4,225
34	MH 1966	2		SERVICE FUNCTION 55/14	32,165	9,060	41,225
35	MH 1966	2		SERVICE FUNCTION 55/17	343,713	(238,008)	105,705
				TOTAL MAA UNITS			
				To adjust the MAA units by service function codes to agree with the county's records.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
36	MH 1966	2		SERVICE FUNCTION 15/40	518,683	59,340	578,023
				To adjust total units to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
37	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	201,190	13,613	214,803 *
38	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	647,387	20,089	667,476 *
39	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	3,910	120	4,030 *
40	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	8,528	100	8,628 *
41	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	2,353	270	2,623 *
42	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	3,339	90	3,429 *
			Info	TOTAL	866,707	34,282	900,989 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 26, 2008. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
43	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 214,803	260	215,063 *
44	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 667,476	1,345	668,821 *
45	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	** 2,623	(270)	2,353
46	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	** 3,429	(1,345)	2,084
			Info	TOTAL	** 900,989	(10)	900,979 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
47	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 215,063	(270)	214,793 *
48	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 668,821	(1,460)	667,361 *
			Info	TOTAL	** 900,979	(1,730)	899,249 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
49	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 214,793	(19,230)	195,563
50	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 667,361	(83,334)	584,027
51	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 4,030	(120)	3,910
52	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 8,628	(100)	8,528
			Info	TOTAL	** 899,249	(102,784)	796,465
				To adjust SD/MC units as a result of disallowances identified by the county's utilization review unit.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
-	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	67,614	0	67,614
53	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	152,970	2,380	155,350 *
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	627	0	627
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	806	0	806
				TOTAL	222,017	2,380	224,397 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract provider operated facilities to agree with the State DMH Approved Claims Report dated February 26, 2008. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
54	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 155,350	(2,425)	152,925
				TOTAL	** 224,397	(2,425)	221,972
				To adjust SD/MC units as a result of disallowances identified by the county's utilization review unit.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	58	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
55	MH 1979	2	D	<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u> CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	1,715,991	(104)	1,715,887
56	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 1,550,023	\$ (76,198)	\$ 1,473,825
57	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.	692,774	(56)	692,718
<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>							
58	Sch. 4	10	3	TOTAL EPSDT SGF To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.	\$ 241,313	\$ (15,658)	\$ 225,655
* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

**NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICE
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDING AND RECOMMENDATIONS
FY 06/30/04**

**FINDING 1 – ADMINISTRATIVE SERVICE AND SUPPLIES COSTS
COMBINED WITH DIRECT SERVICES**

The County properly reported administration salaries and benefits in the Total Administrative Costs line of the cost report. However, services and supplies costs related to administration were not part of the reporting.

AUDIT AUTHORITY:

DMH letter No. 94-01 dated January 10, 1994
Fiscal Year 2003-2004 Cost Report Instruction, CFRS-33
CMS Pub. 15-1, Sections 2306, 2307

RECOMMENDATION:

We recommend that the County devise a method of determining services and supplies cost applicable to the administration department. Failure to include services and supplies cost related to the administration department overstates direct services cost.

AUDITEE'S RESPONSE:

We agree with this finding. Beginning with Fiscal Year 2005-2006 Cost Report, the County allocates an applicable portion of services and supplies cost to the administrative staff in the Mental Health department.

**NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICE
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDING AND RECOMMENDATIONS
FY 06/30/04**

FINDING 2 – DUPLICATE ACCOUNTING OF MAA SALARIES AND BENEFITS

The cost of MAA services for certain employees are doubly accounted for in both the MAA Program and Administration. Because the county's method of determining direct services involves taking total costs less expenses from other programs, the county's double counting of expenses results in Direct Service Cost (treatment services) being understated.

AUDIT AUTHORITY:

Fiscal Year 2003-2004 Cost Report Instruction, CFRS-50

RECOMMENDATION:

We recommend that the County take steps to correct the duplicate accounting of the MAA salaries and benefits so as not to jeopardize future FFP reimbursement.

AUDITEE'S RESPONSE:

We agree with this finding. Beginning with Fiscal Year 2005-2006 Cost Report, the County took steps to correct the duplicate accounting of the MAA salaries and benefits.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: NAPA
County Code: 28

Legal Entity: NAPA COUNTY		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	5,612,944	6,646,172	12,259,116
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(4,114,144)	(4,114,144)
4	Other Adjustments from MH 1962	(472,661)	607,571	134,910
5	Total Costs Before Medi-Cal Adjustments	5,140,283	3,139,599	8,279,882
6	Medi-Cal Adjustments from MH 1961		(104,503)	(104,503)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			8,175,379
	Administrative Costs (County Only)			
9	SD/MC Administration			1,059,562
10	Healthy Families Administration			
11	Non-SD/MC Administration			1,702,703
12	Total Administrative Costs			2,762,265
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			153,195
14	Other SD/MC Utilization Review			125
15	Non-SD/MC Utilization Review			41,372
16	Total Utilization Review Costs			194,692
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			5,218,422
19	Total Costs - Lines 9 through 18			8,175,379

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: NAPA
County Code: 28

Legal Entity: NAPA COUNTY		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Adjustments
1	Depreciation Expense		19,947	19,947
2				
3	Adj 1 To adjust MAA due to lack of documentation.		(124,450)	(124,450)
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(104,503)	(104,503)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 OTHER ADJUSTMENTS
 MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

 FISCAL YEAR 2003 - 2004

County: NAPA
 County Code: 28

Legal Entity: NAPA COUNTY		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Adjustments
1	See GL Detail for Aje's	(472,661)	607,571	134,910
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(472,661)	607,571	134,910

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH
FISCAL YEAR 2003 - 2004

County: NAPA
County Code: 28

Legal Entity: NAPA COUNTY		A
Legal Entity Number: 00028		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	5,218,422
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	506,872
5	Outpatient Services (Mode 15 Program 1 + Program 2)	4,306,555
6	Outreach Services (Mode 45)	232,603
7	Medi-Cal Administrative Activities (Mode 55)	67,459
8	Support Services (Mode 60)	104,933
9	Total - Lines 2 through 8	5,218,422

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: NAPA		CR					
County Code: 28							
Legal Entity: NAPA COUNTY		A	B	C	D	E	F
Legal Entity Number: 00028			Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function
			95				
1	Allocation Percentage	100.00%	100.00%				
2	Total Units		4,563				
3	Gross Cost	506,872	506,872				
4	Cost per Unit		111.08				
5	SMA per Unit		118.94				
6	Published Charge per Unit		117.04				
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03	729				
8A		10/01/03 - 06/30/04					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03					
10A		10/01/03 - 06/30/04					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04					
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					
11A		10/01/03 - 06/30/04					
12	Non-Medi-Cal Units		3,834				
13	Medi-Cal Costs	07/01/03 - 09/30/03	80,980	80,980			
13A		10/01/03 - 06/30/04					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	86,707	86,707			
14A		10/01/03 - 06/30/04					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	85,322	85,322			
15A		10/01/03 - 06/30/04					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03					
21A		10/01/03 - 06/30/04					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03					
22A		10/01/03 - 06/30/04					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03					
29A		10/01/03 - 06/30/04					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					
30A		10/01/03 - 06/30/04					
31	Healthy Families Published Charges	07/01/03 - 09/30/03					
31A		10/01/03 - 06/30/04					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		425,892	425,892			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: NAPA County Code: 28			CR	CR	CR	CR	CR	CR	
Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00028			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
				01	10	30	40	60	70
1	Allocation Percentage		100.00%	18.91%	7.04%	3.36%	31.87%	23.55%	15.27%
2	Total Units			441,997	127,752	60,941	578,023	230,500	185,121
3	Gross Cost		3,993,720	755,101	281,299	134,187	1,272,758	940,702	609,674
4	Cost per Unit			1.71	2.20	2.20	2.20	4.08	3.29
5	SMA per Unit			1.83	2.36	2.36	2.36	4.37	3.52
6	Published Charge per Unit			1.80	2.32	2.32	2.32	4.30	3.47
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		45,943	18,025	2,630	53,865	34,985	11,875
8A		10/01/03 - 06/30/04		111,461	38,677	18,432	194,436	92,344	42,975
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						3,910	
9A		10/01/03 - 06/30/04						8,528	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		295			1,073	235	
10A		10/01/03 - 06/30/04		295	410		240	355	180
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			284,003	70,640	39,879	328,409	90,143	130,091
13	Medi-Cal Costs	07/01/03 - 09/30/03	424,462	78,488	39,690	5,791	118,606	142,779	39,109
13A		10/01/03 - 06/30/04	1,262,700	190,418	85,163	40,586	428,132	376,868	141,533
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	454,627	84,076	42,539	6,207	127,121	152,884	41,800
14A		10/01/03 - 06/30/04	1,352,435	203,974	91,278	43,500	458,869	403,543	151,272
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	447,226	82,697	41,818	6,102	124,967	150,436	41,206
15A		10/01/03 - 06/30/04	1,330,417	200,630	89,731	42,762	451,092	397,079	149,123
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	15,957					15,957	
17A		10/01/03 - 06/30/04	34,804					34,804	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	17,087					17,087	
18A		10/01/03 - 06/30/04	37,267					37,267	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	16,813					16,813	
19A		10/01/03 - 06/30/04	36,670					36,670	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	3,826	504			2,363	959	
21A		10/01/03 - 06/30/04	3,977	504	903		528	1,449	593
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	4,099	540			2,532	1,027	
22A		10/01/03 - 06/30/04	4,259	540	968		566	1,551	634
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	4,031	531			2,489	1,011	
23A		10/01/03 - 06/30/04	4,190	531	951		557	1,527	625
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,247,994	485,186	155,543	87,810	723,129	367,886	428,439

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: NAPA		MHS		MHS		MHS		MHS		MHS	
County Code: 28		B		C		D		E		F	
Legal Entity: NAPA COUNTY		Service		Service		Service		Service		Service	
Legal Entity Number: 00028		Function		Function		Function		Function		Function	
Mode: 15 - Outpatient (Program 2)		34		66		31		32		33	
		Mode Total									
1	Allocation Percentage	100.00%	0.05%	11.30%	33.89%	18.37%	36.40%				
2	Total Units	70	16,195	79,655	44,131	96,851					
3	Gross Cost	312,835	142	35,344	106,015	57,455	113,879				
4	Cost per Unit		2.03	2.18	1.33	1.30	1.18				
5	SMA per Unit		2.36	4.37	2.36	2.36	2.36				
6	Published Charge per Unit										
7	Negotiated Rate / Cost per Unit										
8	Medi-Cal Units	07/01/03 - 09/30/03		1,550	2,620	8,240	15,101				
8A		10/01/03 - 06/30/04	70	6,304	16,485	17,543	45,300				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03									
9A		10/01/03 - 06/30/04									
10	Enhanced SD/MC Units	07/01/03 - 09/30/03				650	100				
10A		10/01/03 - 06/30/04		150			454				
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04									
11	Healthy Families (SED) Units	07/01/03 - 09/30/03									
11A		10/01/03 - 06/30/04									
12	Non-Medi-Cal Units			8,191	60,550	17,698	35,896				
13	Medi-Cal Costs	07/01/03 - 09/30/03	35,354	3,383	3,487	10,728	17,756				
13A		10/01/03 - 06/30/04	111,944	142	13,758	21,940	53,264				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	68,041		6,774	6,183	19,446				
14A		10/01/03 - 06/30/04	214,928	165	27,548	38,905	41,401				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03									
15A		10/01/03 - 06/30/04									
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03									
16A		10/01/03 - 06/30/04									
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03									
17A		10/01/03 - 06/30/04									
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03									
18A		10/01/03 - 06/30/04									
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03									
19A		10/01/03 - 06/30/04									
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03									
20A		10/01/03 - 06/30/04									
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	964			846	118				
21A		10/01/03 - 06/30/04	861		327		534				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,770			1,534	236				
22A		10/01/03 - 06/30/04	1,727		656		1,071				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03									
23A		10/01/03 - 06/30/04									
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03									
24A		10/01/03 - 06/30/04									
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04									
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04									
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04									
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04									
29	Healthy Families Costs	07/01/03 - 09/30/03									
29A		10/01/03 - 06/30/04									
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03									
30A		10/01/03 - 06/30/04									
31	Healthy Families Published Charges	07/01/03 - 09/30/03									
31A		10/01/03 - 06/30/04									
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03									
32A		10/01/03 - 06/30/04									
33	Non-Medi-Cal Costs		163,712	17,876	80,588	23,041	42,207				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1
FISCAL YEAR 2003 - 2004

County: NAPA		CR		CR				
County Code: 28								
Legal Entity: NAPA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach			Function	Function	Function	Function	Function	Function
			20	21				
1	Allocation Percentage	100.00%	7.21%	92.79%				
2	Total Units		28,775	30				
3	Gross Cost	232,603	16,773	215,830				
4	Cost per Unit		0.58	7,194.33				
5	Non-Medi-Cal Units		28,775	30				
6	Non-Medi-Cal Costs	232,603	16,773	215,830				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: NAPA		MAA		MAA		MAA		MAA		MAA	
County Code: 28		H		I		J		K		L	
Legal Entity: NAPA COUNTY		Service		Service		Service		Service		Service	
Legal Entity Number: 00028		Function		Function		Function		Function		Function	
Mode: 55 - Medi-Cal Administrative Activities		17		21		24		27		31	
1	Allocation Percentage	31.20%		0.12%		24.44%		0.71%		0.10%	
2	Total Units	41,225		150		16,170		430		210	
3	Total Expenditures	21,047		82		16,485		480		68	
4	Cost per Unit	0.51		0.55		1.02		1.12		0.32	
5	Non-Medi-Cal Costs										

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: NAPA		MAA		MAA	MAA	MAA	MAA	MAA
County Code: 28								
Legal Entity: NAPA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			01	04	07	09	11	14
1	Allocation Percentage	100.00%	10.61%	0.71%	4.67%	9.32%	13.07%	5.06%
2	Total Units		14,935	850	3,760	5,580	18,170	4,225
3	Total Expenditures	67,459	7,156	476	3,147	6,290	8,817	3,411
4	Cost per Unit		0.48	0.56	0.84	1.13	0.49	0.81
5	Non-Medi-Cal Costs	10,708						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: NAPA
County Code: 28

County Code: 28		CR		CR				
Legal Entity: NAPA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
1	Allocation Percentage	100.00%	30	46				
2	Total Units		68.72%	31.28%				
3	Gross Cost	104,933	45	30				
4	Cost per Unit		72,111	32,822				
5	Non-Medi-Cal Units (Same as Line 2)		1,602.47	1,094.07				
6	Non-Medi-Cal Costs (Same as Line 3)	104,933	45	30				
			72,111	32,822				

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: NAPA County Code: 28			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00028			Mode 55 S. F.'s 01-09 31-39 S. F.'s 21-29			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/03 - 09/30/03							80,980	424,462	505,442	35,354	540,796
1A		10/01/03 - 06/30/04								1,262,700	1,262,700	111,944	1,374,645
2	Medi-Cal SMA	07/01/03 - 09/30/03							86,707	454,627	541,335	68,041	609,376
2A		10/01/03 - 06/30/04								1,352,435	1,352,435	214,928	1,567,363
3	Medi-Cal P. C.	07/01/03 - 09/30/03							85,322	447,226	532,548		532,548
3A		10/01/03 - 06/30/04								1,330,417	1,330,417		1,330,417
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							80,980	424,462	505,442	35,354	540,796
5A		10/01/03 - 06/30/04								1,262,700	1,262,700	111,944	1,374,645
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								15,957	15,957		15,957
6A		10/01/03 - 06/30/04								34,804	34,804		34,804
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								17,087	17,087		17,087
7A		10/01/03 - 06/30/04								37,267	37,267		37,267
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								16,813	16,813		16,813
8A		10/01/03 - 06/30/04								36,670	36,670		36,670
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								15,957	15,957		15,957
10A		10/01/03 - 06/30/04								34,804	34,804		34,804
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							80,980	440,420	521,399	35,354	556,753
11A		10/01/03 - 06/30/04								1,297,504	1,297,504	111,944	1,409,449
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								3,826	3,826	964	4,790
12A		10/01/03 - 06/30/04								3,977	3,977	861	4,838
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								4,099	4,099	1,770	5,869
13A		10/01/03 - 06/30/04								4,259	4,259	1,727	5,986
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								4,031	4,031		4,031
14A		10/01/03 - 06/30/04								4,190	4,190		4,190
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								3,826	3,826	964	4,790
16A		10/01/03 - 06/30/04								3,977	3,977	861	4,838
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03							80,980	444,245	525,225	36,317	561,542
21A		10/01/03 - 06/30/04								1,301,481	1,301,481	112,805	1,414,287
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Healthy Families P. C.	07/01/03 - 09/30/03											
25A		10/01/03 - 06/30/04											
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03											
27A		10/01/03 - 06/30/04											
Less: Patient and Other Payor Revenue													
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
28A		10/01/03 - 06/30/04								9,255	9,255		9,255
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)		17,069	33,343	17,047	67,459							
33	Medi-Cal Eligibility Factor (Average)			78.75%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03	17,069	26,258	13,425	56,751			80,980	444,245	525,225	36,317	561,542
35A		10/01/03 - 06/30/04								1,292,226	1,292,226	112,805	1,405,032
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04											
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: NAPA
County Code: 28

Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00028			Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				1,975,829	1,975,829						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			418,882	1,297,005	1,715,887						
3	Total Medi-Cal Direct Service Gross Reimbursement					3,691,716						
4	Medi-Cal Administrative Reimbursement Limit					553,757						
5	Medi-Cal Administration					1,059,562						
6	Medi-Cal Administrative Reimbursement					553,757	276,879					276,879
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement											
7A	Contract Providers Healthy Families Direct Service Gross Reim.											
7B	Total Healthy Families Direct Service Gross Reimbursement											
8	Healthy Families Administrative Reimbursement Limit											
9	Healthy Families Administration											
10	Healthy Families Administrative Reimbursement											
	SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09		17,069			17,069	8,535					8,535
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39		26,258			26,258	13,129					13,129
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)		13,425			13,425					10,068	10,068
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)					153,195					114,896	114,896
15	Other SD/MC Utilization Review (County Only)					125	63					63
16	SD/MC Net Reimbursement for Direct Services	07/01/03 - 09/30/03			556,753	556,753		302,595				302,595
16A		10/01/03 - 06/30/04			1,400,194	1,400,194			741,403			741,403
17	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03			4,790	4,790				3,113		3,113
17A		10/01/03 - 06/30/04			4,838	4,838				3,145		3,145
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											1,473,825
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											1,473,825
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											1,473,825
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03										
24A		10/01/03 - 06/30/04										
25	Total Healthy Families Reimbursement Before Excess FFP											
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											